

## **PUBLICATION OF BUDGET NOTICE TO TAXPAYERS**

The library board is required by law pursuant to IC 6-1.1-17-3 to formulate the estimated budget and proposed tax rate using forms prescribed by the Department of Local Government Finance and approved by the State Board of Accounts. The library must give notice to taxpayers of the estimated budget, the estimated maximum permissible levy, the current and proposed tax levies of each fund; and the amounts of excess levy appeals to be requested. In the notice, the library board must state the time and place at which a public hearing will be held on these items. The notice must be published twice, according to the provisions given below, with the first publication to be made at least ten (10) days before the date fixed for the public hearing (IC 20-14-3-10 and IC 6-1.1-17-3).

### **Publication Requirements**

Public notice of the estimated budget, rate and levy must be given as follows (IC 5-3-1-4),

1. By publication in two newspapers which are published in the library district; or
2. If there is only one newspaper published in the library district, then the notice shall be published in that newspaper and if another newspaper is published in the county and circulates within the library district in the other newspaper.
3. If no newspaper is published in the library district, then publication shall be made in a newspaper or newspapers published in the county and that circulate within the library district.
4. Notwithstanding any other law, if a library district has territory in more than one county, public notices that are required by law or ordered to be published must be given as follows:
  - a. By publication in two newspapers published within the boundaries of the library district.
  - b. If only one newspaper is published within the boundaries of the library district, by publication in that newspaper and in some other newspaper:
    - (1) Published in any county in which the library district extends; and
    - (2) That has a general circulation in the library district.
  - c. If a newspaper is not published within the boundaries of the library district, by publication in two newspapers that:

- (1) Are published in any counties into which the library district extends; and
  - (2) Have a general circulation in the library district.
- d. If only one newspaper is published in any of the counties into which the library district extends, by publication in that newspaper if it circulates within the library district.

### **Definition of Newspaper**

A newspaper is defined as follows:

1. Is a daily, weekly, semiweekly, or triweekly newspaper of general circulation;
2. Has been published for at least three (3) consecutive years in the same city or town;
3. Has been entered, authorized and accepted by the United States Postal Service for at least three (3) consecutive years asailable matter of the periodicals class; and
4. Has at least fifty percent (50%) of all copies circulated paid for by subscribers or other purchasers at a rate that is not nominal. (IC 5-3-1-0.4)

### **Qualified Publications**

A library district may in its discretion, publish public notices in a qualified publication to provide supplementary notification to the public. The cost of publishing supplementary notification is a proper expenditure of the library (IC 5-3-1-4). Qualified publications are specifically defined in IC 5-2-1-07.

## **PUBLIC NOTICE ERRORS**

### **Error of Newspaper**

If a notice of budget estimates for a library is published as required in IC 6-1.1-7-3, and the published notice contains an error due to the fault of a newspaper, the notice as presented for publication shall be considered valid. If the budget notice is not published for the first time at least ten days before the date fixed for the public hearing due to the fault of a newspaper, the notice shall be considered valid if it is published one time at least three days before the hearing. (IC 5-3-1-2)

### **Other Errors and Omissions**

IC 5-3-1-2.3 provides that a notice required to be published by law is valid even though it contains error or omissions, as long as:

1. A reasonable person would not be misled by the error or omissions; and
2. The notice is in substantial compliance with the time and publication requirements applicable under this chapter or and other Indiana statutes under which the notice is published.